



Power of Attorney (POA) Authorization to Disclose Tax Information

1. Purpose of this Form

This form is used by taxpayers to either change a Power of Attorney status or provide written authorization to a representative.

☐ Check this box if you are changing a current Power of Attorney status.

If you are providing authorization to another individual, check the box that best describes what authorization you are providing to your representative.

- ☐ Representation. Department employees can provide confidential tax information to the representative and discuss the information. (This is the most frequent response.)
- ☐ Information sharing. Department employees can provide confidential tax information to the representative, but cannot discuss the information.
- ☐ Decision making authority. Department employees can provide confidential information to a representative, can discuss the information and the representative can act on the taxpayer's behalf for all purposes, including settlement and waiver of appeal rights.

2. Taxpayer Information

Name of Taxpayer(s) or Contact Person		SSN or FEIN
Address		
City	State	Zip Code
Telephone Number	Fax Number	E-mail Address

3. Authorization of Representative

Name of Representative		Name of Firm (if applicable)
Address		
City	State	Zip Code
Telephone Number	Fax Number	E-mail Address

4. Retention/Revocation of Prior Power(s) of Attorney

- ☐ Check this box if you are substituting one representative for another representative on file with the Montana Department of Revenue for the same tax matters and year(s)/period(s) covered by this document. Checking this box will revoke the authorization for the original representative.
- ☐ Check this box if you do not want to revoke a prior authorization and are adding another representative. You must attach a copy of any Authorization to Disclose Tax Information you want to remain in effect.
- ☐ Check this box if you want to revoke all prior authorizations made on your behalf.

If you are a representative and want to revoke an existing POA, simply write REVOKE across the top of the form, sign the form in section 6 and file the form as indicated in section 7.

5. Tax Matters and Tax Years Covered by this Form

Your representative is authorized to inspect, receive and discuss confidential information for the tax types and tax years you authorize by checking the appropriate boxes below. If tax matters and tax periods are not specified, this written authorization will not be in effect.

- ☐ Individual Income Tax
- ☐ Withholding Tax
- ☐ Corporation License Tax
- ☐ Lodging Facilities Tax
- ☐ Rental Vehicle Tax
- ☐ Combined Oil and Gas Tax
- ☐ Other, please specify _____

Please specify Tax Years:

6. Signature

If a tax matter concerns a joint return, both husband and wife must sign if they give decision making authority to the representative. A signature by both is not required in any other circumstance. A signature by a corporate officer, partner, guardian, executor, receiver, administrator, or trustee on behalf of the taxpayer, is a certification by the representative that they have the authority to execute the form on behalf of the taxpayer.

This Power of Attorney will not be honored if it is not signed and dated.

Signature

Date

Title (if applicable)

Print Name

Signature of Spouse (if applicable)

Date

Title (if applicable)

Print Name of Spouse

This authorization form takes effect upon receipt by the Montana Department of Revenue and remains in effect until revoked. This authorization to disclose taxpayer information does not affect the routine mailing of tax forms, refund checks, original notices or other original communications, which will continue to be sent only to the taxpayer.

7. Filing this Form

Mail or fax the completed form directly to the Montana Department of Revenue.

Montana Department of Revenue
Legal Services, Disclosure Office
125 N. Roberts
PO Box 7701
Helena, MT 59604-7701

Fax (406) 444-3696. If you are already working with a department employee, please feel free to fax your completed form directly to that person.

Instructions for Power of Attorney (POA)

Authorization to Disclose Tax Information

Section 1. Purpose of this Form.

This form is used by taxpayers to either change a Power of Attorney status or provide written authorization to a representative. Check the first box if you are changing a current Power of Attorney status. If you are providing authorization to another individual, check one of the next three boxes, depending on what authorization you are providing to your representative. A disclosure authorized by this form may take place by telephone, letter, facsimile, e-mail or a personal visit.

Note: Checking the "yes" box on the tax return answering the question "May the DOR discuss this return with the preparer shown?" authorizes Department of Revenue employees to discuss *the tax return* itself with the accountant/preparer. Any other issues, such as outstanding tax liabilities, cannot be discussed without a completed POA form.

Section 2. Taxpayer Information.

Individuals. Enter the requested information in the boxes provided. Do not use your representative's address or post office box for your own. If a joint return is, or will be filed and you and your spouse are designating the same representative(s), also enter your spouse's information, if different from yours.

Corporations, partnerships, limited liability companies or associations. Enter the name, FEIN, telephone number and business address. If this form is being prepared for corporations filing a combined tax return, a list of subsidiaries is not required. This POA applies to all members of the combined tax return.

Trust. Enter the name, title, telephone number and address of the trustee, and the name and FEIN of the trust.

Estate. Enter the name, title, and address of the decedent's personal representative, and the name and identification number of the estate. The identification number for an estate includes both the FEIN, if the estate has one, and the decedent's SSN.

Section 3. Authorization of Representative.

Enter your representative's full name. Only individuals may be named as representatives. Use the identical full name on all submissions and correspondence. Enter the representative's telephone number, address or post office box, and e-mail address, if applicable. A separate form must be filled out for each designated representative, unless two are named from the same firm or corporation.

Section 4. Retention/Revocation of Prior Power(s) of Attorney.

Check the box that best describes your intention, including (1) substituting one representative for another representative, (2) adding another representative or (3) revoking all representatives.

If you are a representative and want to revoke an existing POA, simply write REVOKE across the top of the form, sign the form in section 6 and file the form as indicated in section 7.

Section 5. Tax Matters and Tax Years Covered by the Form.

Indicate, by checking the appropriate boxes, what tax types and tax years you are authorizing your representative to inspect, receive and discuss with the Department of Revenue.

You may list any tax years or periods that have already ended as of the date you sign the form. You may include only future tax periods that end no later than three years after the date the form is received by the Department of Revenue. The three future periods are determined starting after December 31 of the year the form is received by the department. If the matter relates to estate tax, enter the date of the decedent's death.

If tax matters and tax periods aren't specified, the form will not be in effect.

Section 6. Signature.

Individuals. You must sign and date the form. The signature of both spouses filing a joint return is required only if they are giving decision making authority to the same representative. Otherwise, either spouse may authorize their own representative to receive and discuss their joint tax return.

Corporations or associations. An officer having authority to bind the corporation must sign.

Partnerships. All partners must sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership. A copy of such authorization must be attached.

LLCs. If the LLC is member managed, all members must sign, unless one member is authorized to act in the name of the LLC. A copy of such authorization must be attached. If the LLC is manager managed, the manager must sign.

Estate, trust or other fiduciary. The personal representative of an estate must sign. The trustee of a trust must sign. If a guardian or conservator has been appointed for a taxpayer, they must sign. In all cases, the fiduciary must include the representative capacity in which they are signing, such as "John Doe, guardian of Jane Roe."

Section 7. Filing this Form.

Mail or fax the completed form directly to the Montana Department of Revenue.

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